

105.0000 AIRCRAFT OF HISTORICAL SIGNIFICANCE EXEMPTION

See Aircraft

105.0010 Administration of Exemption. LTA 5/12/88 (No. 88/36). Deleted 2004.

105.0020 Aircraft of Historical Significance, Defined. The term "aircraft of historical significance" means any aircraft which is an original, restored, or replica of a heavier-than-air powered aircraft which is 35 years or older or any aircraft of a type or model of which there are fewer than 5 in number known to exist worldwide. LTA 9/4/87 (No. 87/67).

105.0030 Available for Display to the Public. The term "available for display to the public" means actual display or documented willingness to display at either (a) an organized airshow, (b) a museum, or (c) a special designated area set aside for historical aircraft open to the public.

To qualify as available for display to the public under any situation, other than (a), (b), or (c) above, an individual must document that an aircraft is displayed in such a manner that the general public is aware that public viewing is clearly invited, and there are reasonable accommodations to allow public viewing of the aircraft.

To qualify as available for display under any situation also means that the general public must be made aware of, and there must be reasonable viewing hours. LTA 12/20/2002 (No. 2002/090).

105.0034 Claim Filing. A claim for the historical aircraft exemption was filed timely, but in the wrong county because the aircraft was moved during the year. The taxpayer complied in good faith with each requirement necessary to qualify for the historical aircraft exemption, i.e., by filing an affidavit upon receipt of the form and promptly responding to further inquiries by the assessor that sent the form. Revenue and Taxation Code section 166 applies broadly to allow proof of timely filing of any statement, affidavit, application, or any other paper or document with a taxing agency by a specified time on a specified date through U. S. Mail. Accordingly, the claim should be accepted as filed timely, and the historical aircraft exemption claim should be granted. C 11/12/2002.

105.0035 Commercial Purpose. The term "commercial purpose" includes the conveyance of passengers or goods for any business reason or use of an aircraft for any revenue-producing activity. Also, either depreciation of an aircraft as business property or deduction of expenses of an aircraft as business expenses or both are indicia that an aircraft is used for commercial purposes. LTA 12/20/2002 (No. 2002/090).

105.0040 General Transportation. To constitute general transportation, there must be flight from one place to another. The term "general transportation" includes noncommercial flight of the aircraft from one place to another, unless flight of the aircraft is for the sole purpose of transferring the aircraft from one location to another rather than the occupant. It does not, however, include maintenance-related flying or recreational flying if the flight originates and terminates at the same place with no intervening stop, or only a limited interim stop, at another place. LTA 12/20/2002 (No. 2002/090).

105.0050 Late Filing. Until January 1, 2004, there was no provision for late filing for the aircraft of historical significance exemption. Chapter 604, Stats. 2003, added section 276.5 to the Revenue and Taxation Code to provide for late filing, effective as of January 1, 2004. Thus, late filing is available for 2004 claims and thereafter, but not to late filings for prior years. C 5/5/2004.

105.0065 Ownership. To qualify for the exemption, an aircraft must be owned by an individual rather than by a corporation or other legal entity. C 3/6/90.

[105.0066](#) **Ownership.** An aircraft of historical significance which is owned by a grantor revocable trust is owned by the individual grantor/beneficial owner of the trust, who is "an individual owner" for purposes of Revenue and Taxation Code section 220.5. Thus, the aircraft is eligible for the exemption. C 6/4/99.